
DIGEST

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HB 4 Original

2018 Second Extraordinary Session

Connick

Abstract: Changes the rate of the temporary 1% state sales and use tax by decreasing the rate to 0.5% and by making the levy permanent.

Present law imposes a 1% state sales and use tax on the sale, use, consumption, storage, or lease of tangible personal property and certain services in La. The imposition of the tax expires on June 30, 2018.

Proposed law changes present law by reducing the rate of the tax from 1% to 0.50%, and removes the sunset of the tax, making imposition of the 0.50% tax permanent.

Effective July 1, 2018.

(Amends R.S. 47:321.1(A)-(C); Repeals R.S. 47:321.1(E))